

GENERAL FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Comments:	
	GENERAL FUND - REVENUES						
001 000 000 311 10 00 00	PROPERTY & SALES TAX						
001 000 000 313 11 00 00	General Property Taxes	4,461,393	4,461,393	4,604,158	▲ 3.20%	Includes 1% all'd increase + new construct/improvments +levy lid lift portion at +5%. Waiting on KC worksheet 2024.07 ytd rolling 12 mos (+ passthru ARCH cont. from SHB1406, COM ord 985, \$10,000 est) Flat to 2024.07 ytd rolling 12 mos	
001 000 000 313 11 00 00	Local Retail Sales & Use Tax	1,904,941	1,861,002	1,923,990	▲ 1.00%		
001 000 000 313 71 00 00	Criminal Justice Funding	107,863	107,864	111,099	▲ 3.00%		
	TOTAL PROPERTY & SALES TAX	6,474,197	6,430,259	6,639,247	▲ 2.55%		
	BUSINESS & OCCUPATION-UTILITY TAX					Util Tax 6% and Franchise Fees 4% Based on 2024.07 ytd rolling 12 mos, + 2% for Inflation	
001 000 000 316 41 00 00	Electric - Puget Sound Energy	255,000	277,553	260,100	▲ 2.00%		
001 000 000 316 42 00 00	Gas - Puget Sound Energy	132,600	160,000	145,000	▲ 9.35%		
001 000 000 316 43 00 00	Water & Sewer	204,000	252,756	208,080	▲ 2.00%		
001 000 000 316 45 00 00	Garbage, Solid Waste	42,840	50,705	55,000	▲ 28.38%		
001 000 000 316 46 00 00	Cable - Comcast	83,640	80,555	85,313	▲ 2.00%		
001 000 000 316 47 00 00	Telephone - Mobile & landline	36,720	35,411	37,454	▲ 2.00%		
001 000 000 317 20 00 00	Leasehold Excise Tax	6,589	(410)	2,000	▼ 69.64%		
	BUSINESS LICENSE/PERMITS-FRANCHISE FEES						
001 000 000 321 91 00 00	Franchise Fees - Water/Sewer COB, Cable Comcast	183,600	208,951	187,272	▲ 2.00%		Assumes 4% Franchise Fee per Ord 895 of 11/30/2012 , applied as above
	TOTAL UTILITY TAX & FRANCHISE FEES	944,989	1,065,522	980,219	▲ 3.73%		
	LICENSES & PERMITS						
001 000 000 322 30 00 00	Animal Licenses	400	360	400	▲ 0.00%	Based on 2024.07 ytd annualized	
001 000 000 322 90 00 00	Other Non Bus. Licenses & Permits (Gun Permits)	600	450	500	▼ 16.67%	Based on 2024.07 ytd annualized	
001 000 000 322 91 00 00	Special Permits-Events, Other					Based on 2024.07 ytd annualized	
	TOTAL LICENSES & PERMITS	1,000	810	900	▼ 10.00%		
	INTERGOVERNMENTAL						
001 000 000 332 92 10 00	COVID-19 Non-Grant Assistane (CARE)					Allocate \$28K x 3 yrs to COB CARES program, see PD expense. Remaining ARPA in Capital. Based on one budgeted vest replacement, see PD exp 2024: MRSC estimated distribution of State Shared Revenue, available late July 2024: MRSC estimated distribution of State Shared Revenue, available late July 2024: MRSC estimated distribution of State Shared Revenue, available late July 2024: MRSC estimated distribution of State Shared Revenue, available late July 2024: MRSC estimated distribution of State Shared Revenue, available late July 2024: MRSC estimated distribution of State Shared Revenue, available late July 2024: MRSC estimated distribution of State Shared Revenue, available late July Based on 13.1% avg previous years of expense subtotal line	
001 000 000 332 92 10 01	Coronavirus Local Fis. Rec. (ARPA)	28,000	26,000	-	▼ 100.00%		
001 000 000 334 01 10 00	Dept of Justice- Federal Grant						
S/B in street	Multimodal Transportation - Cities						
001 000 000 336 06 21 00	MVET-Criminal Justice-Pop.	1,112	1,041	1,168	▲ 5.04%		
001 000 000 336 06 26 00	Criminal Justice-Special	3,949	3,677	4,088	▲ 3.52%		
001 000 000 336 06 51 00	DUI/Other Criminal Justice	201	201	201			
001 000 000 336 06 94 00	Liquor Excise Tax	21,148	21,164	19,155	▼ 9.42%		
001 000 000 336 06 95 00	Liquor Control Board Profits	22,084	19,373	21,520	▼ 2.55%		
001 000 000 336 06 95 01	Liquor Control Board Profits-Public Safety Portion		4,475				
001 000 000 342 11 00 00	Hunts Point Police Contract- Add'l Police Serv	357,227	357,227	367,944	▲ 3.00%		
	TOTAL INTERGOVERNMENTAL	433,520	433,158	413,875	▼ 4.53%		
	CHGS FOR GOODS AND SERVICES						
001 000 000 341 99 00 00	Passport & Naturalization Fees	5,000	4,291	5,000	▲ 0.00%		Flat to 2023
	TOTAL CHGS FOR GOODS/SERVICES	5,000		5,000	▲ 0.00%		
	FINES & FORFEITURES						
001 000 000 353 10 00 00	Municipal Court-Traffic Infrac	18,000	18,000	18,000	▲ 0.00%	Hx ratio of court costs (75%) to revenue	
	TOTAL FINES & FORFEITURES	18,000	18,000	18,000	▲ 0.00%		
	MISCELLANEOUS REVENUE						
001 000 000 361 11 00 00	Investment Interest	125,000	225,000	135,000	▲ 8.00%	Assumes LGIP and Bond Investments Interest, allocated between General Fund (50%) & Capital (50%)-- 2023.07 ytd annualized	
001 000 000 361 40 00 00	Sales Interest	2,000	6,000	4,500	▲ 125.00%	Based on 2023 actual annualized 7.23	
001 000 000 362 00 00 10	Wireless Commun. Facility Leases	27,000	28,600	30,030	▲ 11.22%	2024 American Towers Corp. Increased in 2023	
001 000 000 362 00 00 20	Post Office Facility Lease	88,508	88,508	88,508	▲ 0.00%	Lease of \$7375.67/mo	
001 000 000 367 11 00 00	Contributions/Donations	-	-	-		In 2024 we are not planning on asking for Community Donations	
001 000 000 369 30 00 10	Confiscated Property-Auction	-	-	-			
001 000 000 369 91 00 00	Other	1,000	5,225	3,500	▲ 250.00%	Based on 2023 Revenue, Misc Revenue coded here	
001 000 000 369 91 00 10	Other-Copies	235	25	75	▼ 68.09%	Based on 2022 Budget	
001 000 000 369 91 00 15	Other-Fingerprinting	590	300	400	▼ 32.20%	Based on 2022 Budget	
001 000 000 369 91 00 35	Other-Notary	110	75	100	▼ 9.09%	Based on 2022 Budget	
001 000 000 369 91 00 45	Other-Reports	53	50	53	▲ 0.00%	Based on 2022 Budget	
	TOTAL MISCELLANEOUS REVENUES	244,496	353,783	262,166	▲ 7.23%		
001 000 000 382 20 00 00	REFUNDABLE DEPOSITS (NOT REFLECTED IN BUDGET) Refundable Retainage						
001 000 000 395 10 00 00	DISPOSITION OF CAPITAL ASSETS Proceeds From Sales of Capital Assets		18,288				
	TOTAL DISPOSITION OF CAPITAL ASSETS		18,288				
	TOTAL GENERAL FUND REVENUE	\$ 8,121,201	\$ 8,319,819	\$ 8,319,406	▲ 2.44%		

FUND TRANSFERS OUT

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Actuals	2025 Preliminary Budget		Notes:
OPERATING TRANSFERS						
<u>From General Fund to:</u>						
001 000 000 597 00 30 00	Levy Stabilization Fund	\$ 400,000	\$ 500,000	\$ 250,000	▼37.50%	Planned to be hit required amt by EOY 2023
001 000 000 597 00 00 03	Street Fund	\$ 460,000	\$ 440,000	\$ 440,000	▼4.35%	
001 000 000 597 00 01 00	Contingency Fund					Contingency Fund used to show additional saved funds
TOTAL TRANSFERS FROM GENERAL FUND		860,000	940,000	690,000	▼19.77%	
<u>From Capital Projects Fund to:</u>						
307 000 000 597 00 00 30	Street Fund	75,000	75,000	100,000	▲33.33%	Transfer from Capital Fund to Street Fund or REET1 eligible or unrestricted Capital
TOTAL TRANSFERS FROM CAPITAL FUND		75,000	75,000	100,000		
TOTAL OPERATING TRANSFERS		935,000	1,015,000	790,000	▼15.51%	

LEGISLATIVE SERVICES

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
	GENERAL FUND - EXPENDITURES					
	LEGISLATIVE SERVICES					
001 000 000 511 60 41 00	Professional Services		750			
001 000 000 511 60 41 01	Legislative Activities-Regional Intergovt	6,500	6,500	7,000	▲7.69%	AWC (\$1900), PSRC (\$700), Eastside Transp.(?), Sound Cities (\$2,202)
001 000 000 511 60 43 00	Travel & Training	10,000	7,000	10,000	▲0.00%	AWC training, conferences, meals, and travel + CC retreat, End of year banquet
001 000 000 511 60 49 00	Miscellaneous	2,000	1,200	2,000	▲0.00%	Park Board, Planning Comm, Council misc meeting expenses
001 000 000 511 60 49 10	Medina Days	52,000	42,000	52,000	▲0.00%	\$35,000 Fireworks+ \$15,000 barge, \$2,000 sani-cans (Finance Committee reccomendation, promissed with Levy Lift)
	TOTAL LEGISLATIVE SERVICES	70,500	57,450	71,000	▲0.71%	

LEGAL

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
	LEGAL DEPARTMENT					FTE's: NA, contracted
001 000 000 515 41 40 00	City Attorney	300,000	235,000	300,000	▲0.00%	Per SM, hx avg of "routine legal service", "excluding itigation or highly contentious events"= \$250K. SB added \$75K for "contentious", less \$25K to DS budget \$50K for State Route 520 Mediation, \$10K for Labor Union Negotiations \$50K budget, for City Manager and Council to allocate throughout the year Required Service/Expenditure - Offset by Court Revenue Required Service/Expenditure
001 000 000 515 45 40 00	Special Counsel	40,000	75,000	60,000	▲50.00%	
001 000 000 515 45 40 00	Unfunded Mandate			50,000		
001 000 000 512 50 40 10	Municipal Court-Traffic/NonTrf	15,000	15,000	15,000	▲0.00%	
001 000 000 512 50 41 10	Prosecuting Attorney	48,000	48,000	48,000	▲0.00%	
001 000 000 515 91 40 00	Public Defender	7,200	9,000	10,000	▲38.89%	
	TOTAL LEGAL DEPARTMENT	410,200	382,000	483,000	▲17.75%	

SOCIAL AND ENVIRONMENTAL SERVICES

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
	SOCIAL & ENVIRONMENTAL SERVICES					
	SOCIAL SERVICES					
001 000 000 551 10 40 00	Public Housing Services - ARCH	38,066	36,350	38,066	▲0.00%	Including Admin Fees and GF plus \$11K passthrough
	TOTAL SOCIAL SERVICES	38,066	36,350	38,066	▲0.00%	
	ENVIRONMENTAL SERVICES					
001 000 000 553 10 40 00	Land & Water Conservation Resources-King County	4,000	4,268	4,400	▲10.00%	Paid 2023, and 2024 in 2024
001 000 000 553 70 40 00	Pollution Prevention-Puget Sound Clean Air Agency	9,582	22,676	12,500	▲30.45%	
	TOTAL ENVIRONMENTAL SERVICES	13,582	26,944	16,900	▲24.43%	
	MENTAL HEALTH SERVICES					
001 000 000 564 60 40 00	Mental Health Services-KC Substance Abuse Fees	1,000	850	1,000	▲0.00%	
	TOTAL SOCIAL & ENVIRONMENTAL SVCS	52,648	64,144	55,966	▲6.30%	

RECREATIONAL - LIFEGUARD

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
	RECREATION SERVICES (LIFEGUARDS AND BOYS & GIRLS CLUB)					Kept Same Budget as 2024
	SALARIES & WAGES					
001 000 000 571 00 10 00	Salaries & Wages	35,000	29,910	35,000	▲ 0.00%	
001 000 000 571 00 11 00	Overtime					
	TOTAL SALARIES & WAGES	35,000	29,910	35,000	▲ 0.00%	
	PERSONNEL BENEFITS					
001 000 000 571 00 20 00	Personnel Benefits	4,200	3,699	4,200	▲ 0.00%	
001 000 000 571 00 30 00	Uniforms	2,000	1,847	2,000	▲ 0.00%	
	TOTAL PERSONNEL BENEFITS	6,200	5,545	6,200	▲ 0.00%	
	SUPPLIES					
001 000 000 571 00 31 00	Operating Supplies		212			
001 000 000 571 00 32 00	Miscellaneous Lifeguard Expense	7,300	3,036	7,300	▲ 0.00%	
	TOTAL SUPPLIES	7,300	3,248	7,300	▲ 0.00%	
	OTHER SERVICES & CHARGES					
001 000 000 571 00 40 00	Travel & Training		1,370			
001 000 000 571 00 41 00	Recreation - Boys & Girls Club					
	TOTAL OTHER SERVICES & CHARGES	-	1,370	-		
	TOTAL RECREATION-LIFEGUARDS	48,500	40,074	48,500	▲ 0.00%	

EXECUTIVE

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
	EXECUTIVE					FTE's: 1
	SALARIES & WAGES					
001 000 000 513 10 11 00	Salaries & Wages	194,688	194,688	201,697	▲3.60%	CPI-W=3.6% COLA-- See Salary Model for addl details
001 000 000 513 10 21 50	Auto Allowance	6,000	6,000	6,000	▲0.00%	
001 000 000 513 10 11 17	Medical Opt Out	14,294	13,731	14,865	▲4.00%	
001 000 000 513 10 11 16	ICMA 457 Plan	16,706	24,000	24,000	▲43.66%	Utilizing the City Match for the First Time in 2024
	TOTAL SALARIES & WAGES	231,688	238,419	246,562	▲6.42%	
	PERSONNEL BENEFITS					
001 000 000 513 10 21 00	Personnel Benefits	21,932	21,932	22,809	▲4.00%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
	TOTAL PERSONNEL BENEFITS	21,932	21,932	22,809	▲4.00%	
	OTHER SERVICES AND CHARGES					
001 000 000 513 10 41 00	Professional Services	36,000	36,000	36,000	▲0.00%	SR520 Consultant
001 000 000 513 10 43 00	Travel & Training	3,000	1,500	3,000	▲0.00%	WCIA and other training
001 000 000 513 10 49 01	Dues, Subscr.	350	365	365	▲4.29%	
	TOTAL OTHER SERVICES & CHARGES	39,350	37,865	39,365	▲0.04%	
	TOTAL EXECUTIVE DEPARTMENT	292,970	298,216	308,736	▲5.38%	

FINANCE AND HUMAN RESOURCES

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2023 Year End Est.	2025 Preliminary Budget		Notes:
FINANCE DEPARTMENT						FTE's: 1.7
	SALARIES & WAGES					
001 000 000 514 20 11 00	Salaries & Wages	205,680	202,680	221,084	▲7.49%	CPI-W=3.6% COLA---see salary model notes Assumes full participation
001 000 000 514 20 11 16	ICMA 457 Plan	9,000	9,500	9,000	▲0.00%	
	TOTAL SALARIES & WAGES	214,680	212,180	230,084	▲7.18%	
	PERSONNEL BENEFITS					
001 000 000 514 20 21 00	Personnel Benefits	53,756	62,000	64,000	▲19.06%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
001 000 000 514 20 21 17	Opt-Out Of Medical	12,280	6,000	7,000	▼43.00%	
	TOTAL PERSONNEL BENEFITS	66,036	68,000	71,000	▲7.52%	
	OTHER SERVICES & CHARGES					
001 000 000 514 20 41 01	Professional Services	40,000	40,000	42,000	▲5.00%	Vision PS, Finance/Financial System Support + ADP Payroll and HR Platform
001 000 000 514 20 42 00	Intergvtml Prof Serv-Auditors	25,000	30,000	25,000	▲0.00%	Hybrid model utilized, \$139 per hour but will save on travel expenses
001 000 000 514 20 43 00	Travel & Training	1,500	-	1,500	▲0.00%	PSFOA, Budgeting Workshop for DFD
001 000 000 514 20 46 00	Insurance (AWC)	308,206	310,500	290,000	▼5.91%	Liability rate increase per 7/28 WCIA notice. Property 25%; B&M 5-10%, Crime 5-10% & Auto 25% pending Oct BOD vote notice less 15.56% alloc to DS (Budget amendment in 2023 to correct 2023 amt)
001 000 000 514 20 49 00	Misc-Dues,Subscriptions	1,000	250	1,000	▲0.00%	WFOA, PSFOA, GFOA (Dues, Memberships),
001 000 000 514 20 49 10	Miscellaneous	15,000	5,000	15,000	▲0.00%	Non DS Merchant credit card fees (offset by Revenue), Flex Spend Admin, Microflex, Tax/AP Forms, L&I,
001 000 000 514 40 40 00	Elections Serv-Voter Reg Costs	12,000	11,000	12,000	▲0.00%	Election year costs (every other year is higher), 2023 keep to prior yr budget d/t potential for less KC cost share
	TOTAL OTHER SERVICES & CHARGES	402,706	396,750	386,500	▼4.02%	
	TOTAL FINANCE DEPARTMENT	683,422	676,930	687,584	▲0.61%	

42% of expense due to insurance

Long Range Planning

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
	Planning					.5 FTE 3.6 CPI-W (Split from Dev Services) Planning Manager Positon, Long Range Planning Planning Manager support for Work Plan, and special projects Tree Canopy Study, ROW Tree Inventory Study
001 000 000 558 60 11 00	Salary and Wages			61,222		
001 000 000 558 60 11 16	ICMA 457 Plan			3,000		
001 000 000 558 60 21 00	Personnel Benefits			36,000		
001 000 000 558 60 41 01	Long Range Planning Consultant			85,000		
001 000 000 558 60 41 02	Tree Canopy and ROW Inventor.			65,000		
	TOTAL LONG RANGE PLANNING	-	-	250,222		

CENTRAL SERVICES

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
CENTRAL SERVICES						FTE's: 3
	SALARIES & WAGES					
001 000 000 518 10 11 00	Salaries & Wages	315,084	315,084	326,427	▲3.60%	CPI-W=3.6% COLA 1 non-rep employee; 3.6% CBA est COLA 3 employees--see salary model notes for details
001 000 000 518 10 11 11	Longevity	4,814	4,814	4,987	▲3.60%	
001 000 000 518 10 11 14	Education	1,800	1,799	1,800	▲0.00%	
001 000 000 518 10 11 16	ICMA 457 Plan	12,000	8,000	12,000	▲0.00%	
001 000 000 518 10 11 17	Opt-Out of Medical	10,025	14,000	10,426	▲4.00%	
001 000 000 518 10 12 00	Overtime					
	TOTAL SALARIES & WAGES	343,723	343,697	355,640	▲3.47%	
	PERSONNEL BENEFITS					
001 000 000 518 10 21 00	Personnel Benefits	120,286	110,000	125,097	▲4.00%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
	TOTAL PERSONNEL BENEFITS	120,286	110,000	125,097	▲4.00%	
001 000 000 518 10 31 00	Office and Operating Supplies	30,000	10,000	35,000	▲16.67%	City Hall Office and Operating Expenses, Konica Copier, PW Printer, Pitney Bowes, CH Replacement Chairs
001 000 000 518 10 41 00	Professional Services	175,500	225,000	125,000	▼28.77%	Proshred, Municode Codification Updates, LaserFiche/Records Management Consulting and Scanning Services
001 000 000 518 10 42 00	Postage/Telephone	13,000	4,000	13,000	▲0.00%	Postage (City Hall printing/mailling services); fax & credit card lines
001 000 000 518 10 43 00	Travel & Training	11,000	11,500	12,000	▲9.09%	Training for clerk, Deputy Clerk/Admin Asst, ISC
001 000 000 518 10 44 00	Advertising	7,500	5,500	7,500	▲0.00%	DS, CS legal advertisements
001 000 000 518 10 47 00	Utility Serv-Elec,Water,Waste	32,000	26,000	32,000	▲0.00%	Calculated using current year YTD, annualized
001 000 000 518 10 48 00	Repairs & Maint-Equipment	500	500	500	▲0.00%	office equipment repairs - Printer Svcs-Budget
001 000 000 518 10 49 10	Miscellaneous	4,000	500	6,400	▲60.00%	City Staff and Volunteers End of Year Appreciation Lunch
001 000 000 518 10 49 20	Dues, Subscriptions	600	600	700	▲16.67%	City Clerk and Deputy Clerk
001 000 000 518 10 49 30	Postcard, public information	12,000	4,000	20,000	▲66.67%	Community mailings placeholder, New Community Member Outreach
001 000 000 518 10 49 40	Photocopies	500	250	500	▲0.00%	Most expenditures reflect pass through costs related to public records
	TOTAL OTHER SERVICES & CHARGES	286,600	287,850	252,600	▼11.86%	
	BUILDING MAINTENANCE					
001 000 000 518 30 45 00	Facility Rental	4,000	4,000	4,200	▲5.00%	1 Public Storage Unit
001 000 000 518 30 48 00	Repairs/Maint-City Hall Bldg	57,500	48,000	57,500	▲0.00%	\$10k City Hall & PO cleaning Maint. \$5k Beach/Park Bathroom cleaning, \$10k HVAC Maint., Alarm/Fire Monitoring \$2,500, fire inspt, misc cleaning, bug service etc.
	TOTAL BUILDING MAINTENANCE	61,500	52,000	61,700	▲0.33%	
001 000 000 518 61 40 00	Judgements, settlements & jobbing					
001 000 000 518 80 31 00	IT HW, SW, Operating Supplies	1,500	500	1,500	▲0.00%	Replacement mouse, keyboards, Data Center replacement battery, etc
001 000 000 518 80 41 50	Technical Services, IT	195,000	185,000	188,000	▼3.59%	IT Managed Services (less 15.56%= \$25,207 for TIG DS allocation) \$168,000for Maint, monitoring, helpdesk, incident support; \$20,000 for Dell VXRail Server Replacement and Storage Array Project.
001 000 000 518 80 41 60	Software Services (Split from Technical Services)	149,600	110,000	132,640	▼11.34%	Email/Social Media archive, GovDelivery (Granicus), Municode Website hosting and Agenda Management, King County INET, DUO Access, Azure Storage, O365 Licenses, Phones/Meetings Software Subscription, NextRequest PRA Software, Blue Beam Electronic Plan Review, Laserfiche, Sophos, DocuSign.
001 000 000 518 80 48 00	Repairs & Maint: Annual Software Maint.	18,500	5,000	18,500	▲0.00%	VEEAM,Cisco SmartNet, Avidex, Domain Name Renewal, Vision Application Suite, Cisco FirePower, Cisco Umbrella
	TOTAL INFORMATION TECHNOLOGY	364,600	300,500	340,640	▼6.57%	
	SUBTOTAL CENTRAL SERVICES	1,176,708	1,094,047	1,135,677	▼3.49%	
	CAPITAL EXPENDITURES					
001 000 000 594 14 64 00	City Hall - IT HW/SW >\$5K Capital Outlay	21,000	20,000	45,600	▲117.14%	HW: VXRail Server Replacement with Storage Array \$115,000 over three (3) years at \$40,000/year, Computer Replacement (2) \$5,600
	TOTAL CAPITAL EXPENDITURES	21,000	20,000	45,600	▲117.14%	
	TOTAL CENTRAL SERVICES	1,197,708	1,114,047	1,181,277	▼1.37%	

LAW ENFORCEMENT

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget	%	Notes:	
POLICE DEPARTMENT						FTE: 11	
SALARIES & WAGES							
001 000 000 521 20 11 00	Salaries & Wages	1,307,475	1,281,326	1,393,733	▲6.60%	CPI-W=3.6% COLA 2 non-rep employee; 3.6% CBA Clerical; 3.6% CBA PD est ceiling COLA 7 employees	
001 000 000 521 20 11 11	Longevity	26,500	26,235	37,475	▲41.42%		
001 000 000 521 20 11 14	Education	1,800	600	600	▼66.67%		
001 000 000 521 20 11 16	ICMA 457 Plan	49,000	45,080	49,000	▲0.00%		
001-000-000-521-20-11-17	Opt Out Medical	38,686	29,015	40,234	▲4.00%		
001 000 000 521 20 11 18	Night Shift Differential	19,500	15,600	20,202	▲3.60%		Based on "average" week of coverage provided by Sergeant
001 000 000 521 20 11 19	Physical Fitness Incentive	16,000	12,800	18,860	▲17.88%		All officers utilizing
001 000 000 521 20 12 00	Overtime	120,000	108,000	120,000	▲0.00%		Training, vacation leave, non-funded special events (Medina Days/SeaFair/Shredder Day, etc.)+ summer emphasis patrols
001 000 000 521 20 12 01	Merit Pay	75,000	50,221	67,500	▼10.00%		
001 000 000 521 20 13 00	Holiday Pay	60,000	53,900	70,690	▲17.82%		Increase due to potential additional of Juneteenth
TOTAL SALARIES & WAGES		1,713,961	1,622,776	1,818,294	▲6.09%		
PERSONNEL BENEFITS							
001 000 000 521 20 21 00	Personnel Benefits	455,000	400,400	482,300	▲6.00%		Payroll taxes, Medical, Dental benefits, etc, less DRS/ICMA replacement above.
001 000 000 521 20 21 10	Personnel Benefits-Retirees	25,765	23,188	25,765	▲0.00%	LEOFF 1 Medical plus Unum (+4%) + 12 mos rolling reimb(+10%)	
001 000 000 521 20 22 00	Uniforms	13,000	15,000	16,000	▲23.08%	Uniform replacement	
001 000 000 521 20 22 01	DOJ Bullet Proof Vest Program	3,000	2,500	3,000	▲0.00%	Two vest replacements	
001 000 000 521 20 23 00	Tuition	8,000	6,000	7,000	▼12.50%	Two officers collecting on tuition reimbursement	
TOTAL PERSONNEL BENEFITS		504,765	447,088	534,065	▲5.80%		
SUPPLIES							
001 000 000 521 20 31 00	Office Supplies	15,000	15,000	15,000	▲0.00%	Includes \$3,000 for Emergency Preparedness	
001 000 000 521 20 31 01	Off Equip, IT HW, SW <\$5K	7,000	3,500	6,000	▼14.29%	Upgrades, normal operating costs	
001 000 000 521 20 31 40	Police Operating Supplies	14,000	20,000	20,000	▲42.86%	Taser cartridges, evidence processing equip, radio batteries, etc.; NARCAN replacement	
001 000 000 521 20 31 60	Ammo/Range (Targets, etc.)	12,500	4,000	11,000	▼12.00%	Per ofc. contract and for training/firearms qualifications - ammo costs	
001 000 000 521 20 32 00	Vehicle Expenses-gas, car wash	32,000	32,000	34,000	▲6.25%	Includes bridge tolls, fuel costs	
001 000 000 521 20 35 20	Firearms (purchase & repair)	2,000	2,500	2,500	▲25.00%		
TOTAL SUPPLIES		82,500	77,000	88,500	▲7.27%		
OTHER SERVICES & CHARGES							
001 000 000 521 20 41 00	Professional Services	4,500	2,000	4,000	▼11.11%		
001 000 000 521 20 41 50	Recruitment-Background	5,000	1,587	5,000	▲0.00%	Public Safety Testing fees	
001 000 000 521 20 42 00	Communications (Phone, Pagers)	18,000	15,300	18,000	▲0.00%	Cell phones and service, computer modems in patrol car, KC INET service.	
001 000 000 521 20 43 00	Travel & Training	14,000	18,000	18,000	▲28.57%	Ongoing training requirements, large mandatory CJTC training requirements increase, new officers	
001 000 000 521 20 45 00	Equipment-Lease & Rentals	2,000	-	2,000	▲0.00%	Copy machine	
001 000 000 521 20 48 00	Repairs & Maint-Equipment	16,000	3,000	12,000	▼25.00%	Maintain serviceable fire extinguishers, radar, property room software yearly maintenance fee of \$2500	
001 000 000 521 20 48 10	Repairs & Maint-Automobiles	10,000	3,000	10,000	▲0.00%		
001 000 000 521 20 48 20	Repairs & Maint- SW, HW Maint	30,000	-	-	▼100.00%	Delete this line item	
001 000 000 521 20 49 30	Animal Control	-	-	-	-		
001 000 000 521 20 49 40	Dues, Subscriptions, Memberships	7,000	4,000	7,000	▲0.00%	WSPC, IACP Professional Memberships	
001 000 000 521 20 49 41	Lexipol Manuals	8,000	9,000	9,000	▲12.50%	Yearly maintenance agreement per contract to Lexipol. PowerDMS needed for WASPC Accreditation Requirements	
001 000 000 521 20 49 60	Crime Prevention/Public Educ	7,500	5,000	7,500	▲0.00%	Shredder Day costs, victim resource & crime prevention brochures, school resource materials.	
001 000 000 521 20 49 90	Misc-Investigative Fund	-	-	-	-		
TOTAL OTHER SERVICES & CHARGES		122,000	60,887	92,500	▼24.18%		
INTERGOVERNMENTAL SERVICES							
001 000 000 521 20 41 15	Dispatch Services-Norcom Trans	81,567	81,567	85,808	▲5.20%	NORCOM - Projected cost for 2025 (no increase in 2024)	
001 000 000 521 20 41 20	Dispatch-PSERN	8,000	8,000	12,000	▲50.00%	Per contract - cost to maintain 800 Mhz police radio connectivity (change title to PSERN)	
001 000 000 521 20 41 40	Marine Patrol Services	103,000	103,000	108,000	▲4.85%	Anticipated cost with Mercer Island	
001 000 000 521 20 41 41	Bellevue CARE program	20,000	6,000	8,000	▼60.00%	Reduction due to 2022-2024 trends	
001 000 000 521 20 41 55	Jail Service-Prisoner Board	14,000	6,000	14,000	▲0.00%	King County Jail/SCORE/Kirkland Jail	
001 000 000 521 20 41 60	Prisoner Transport	500	100	500	▲0.00%	Cost to shuttle prisoners from jail to court and back to jail	
001 000 000 521 20 41 80	Domestic Violence-Kirkland	-	-	-	-	Mandated by court as resource to DV victims (delete this line item)	
TOTAL INTERGOVERNMENTAL SERV.		227,067	204,667	228,308	▲0.55%		
SUBTOTAL POLICE		2,650,293	2,412,419	2,761,667	▲4.20%		
CAPITAL OUTLAY							
001 000 000 594 21 64 10	Surveillance Cameras and Body Cameras	62,000	62,000	62,000	▲0.00%	\$30K allocated for additional fee of Flock LPR Camera System, \$32K for body camera and tasers	
001 000 000 594 21 64 10	Police HW/SW, Equip >\$5K Capital	4,500	3,000	4,500	▲0.00%		
001 000 000 594 21 70 00	Police Vehicle Leasing, Princ. Cost	90,000	65,000	90,000	▲0.00%		
001 000 000 594 21 80 00	Police Vehicle Leasing, Int. Cost	-	25,000	-	-		
TOTAL CAPITAL OUTLAY		156,500	155,000	156,500	▲0.00%	Mandated mobile platform requirements Vehicle leasing costs - 6 vehicles (this is included in line above)	
TOTAL POLICE DEPARTMENT		2,806,793	2,567,419	2,918,167	▲3.97%		

FIRE AND MEDICAL

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		
	FIRE & MEDICAL AID DEPARTMENT					
	INTERGOVERNMENTAL SERVICES					
001 000 000 522 20 41 00	Fire Control Services	904,285	904,285	935,182	▲ 3.42%	%13.3% Increase due to station 10 and high Cola Updated 7/29/23 with COB notice received. LEOFF1 contract obligation
001 000 000 522 20 41 00	Fire Control Services (LEOFF1 Liab.)	30,000	15,118	15,362	▼ 48.79%	
	TOTAL INTERGOVERNMENTAL	934,285	919,403	950,544	▲ 1.74%	
	TOTAL FIRE & MEDICAL DEPT	934,285	919,403	950,544	▲ 1.74%	

PARKS

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
PARKS DEPARTMENT						FTE: 3 of 5 total allocated Public Works are split 60% Parks and 40% Streets
SALARIES & WAGES						
001 000 000 576 80 11 00	Salaries & Wages	311,997	311,997	323,229	▲3.60%	CPI-W=3.6% COLA 1 non-rep employee; 3.6% CBA est COLA 4 employees ---see salary model notes for details
001 000 000 576 80 11 11	Longevity	6,762	6,762	7,006	▲3.60%	
001 000 000 576 80 11 14	Education	3,240	3,240	3,240	▲0.00%	
001 000 000 576 80 11 16	ICMA 457 Plan	10,800	10,800	10,800	▲0.00%	Assumes full participation
001 000 000 576 80 11 17	Opt-Out of Medical	10,612	10,612	11,036	▲4.00%	
001 000 000 576 80 10 00	Salaries & Wages, SEASONAL WORKERS	22,089	16,000	22,089	▲0.00%	Seasonal Help
001 000 000 576 80 12 00	Overtime	8,000	8,000	9,000	▲12.50%	Special Events:Medina Days, Seafair, Parkboard, Snow Plowing
TOTAL SALARIES & WAGES		373,500	367,411	386,400	▲3.45%	
PERSONNEL BENEFITS						
001 000 000 576 80 21 00	Personnel Benefits	118,515	115,000	123,255	▲4.00%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
001 000 000 576 80 22 00	Uniforms	2,500	1,003	2,500	▲0.00%	
TOTAL PERSONNEL BENEFITS		121,015	116,003	125,755	▲3.92%	
SUPPLIES						
001 000 000 576 80 31 00	Operating Supplies	37,000	34,000	37,000	▲0.00%	Garbage bags, toilet paper, fertilizer, bark, topsoil, Mutt Mitts, bathroom supplies, Purell sanitizer, light bulbs, paint, mower blades, irrigation parts, tennis court nets, gloves, ear plugs, eye protection.
001 000 000 576 80 32 00	Vehicle Fuel & Lube	5,000	4,200	5,000	▲0.00%	Public Works equipment & vehicles
TOTAL SUPPLIES		42,000	38,200	42,000	▲0.00%	
OTHER SERVICES & CHARGES						
001 000 000 576 80 41 00	Professional Services	15,000	13,500	15,000	▲0.00%	Arborist, irrigation repairs, engineeringBack-flow device testing, hazardous material disposal, fertilizing and spraying, \$5K added 9/22 d/t WCIA audit compliance (electrician)
001 000 000 576 80 41 04	Professional Services-Misc	5,000	4,500	5,000	▲0.00%	Debris disposal
001 000 000 576 80 42 00	Telephone/Postage	7,000	6,000	7,000	▲0.00%	mobile phones, alarm/fire monitoring line, internet
001 000 000 576 80 43 00	Travel & Training	3,000	1,000	3,000	▲0.00%	Pesticide training, flagger training, certifications, licenses, conferences, qtrly safety meetings, AE Training
001 000 000 576 80 47 00	Utilities	24,000	28,000	28,000	▲16.67%	Utilities for public works shop and park restrooms, irrigation water, pond power
001 000 000 576 80 48 00	Repair & Maint Equipment	8,000	4,000	8,000	▲0.00%	Backhoe, Mowers, UTV
001 000 000 576 80 49 00	Miscellaneous, annual lease	600	600	600	▲0.00%	yearly lease for Shop Yard
001 000 000 576 80 49 01	Misc-Property Tax	300	600	600	▲100.00%	KC Real Estate Tax (Noxious Weeds)
TOTAL OTHER SERVICES & CHARGES		62,900	58,200	67,200	▲6.84%	
CAPITAL OUTLAY						
001 000 000 594 76 30 00	Park Improvements					
001 000 000 594 76 00 00	Furniture and Equipment: Replacement	9,000	2,500	9,000		Park Benches & Tables, Flags, Tennis Court Accessories
001 000 000 594 76 64 00	Parks Capital Outlay >\$5K	-	-	-		
TOTAL CAPITAL OUTLAY		9,000	2,500	9,000	▲0.00%	
TOTAL PARKS DEPARTMENT		608,415	582,314	630,355	▲3.61%	

STREET FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
	CITY STREET FUND REVENUE					
	INTERGOVERNMENTAL REVENUE					
	DOE Sweeping Grant					
101 000 000 334 03 60 00	Nat'l Pollution Discharge Elim	65,000	75,000	65,000	▲0.00%	NPDES DOE Grant
101 000 000 336 00 71 00	Multimodal Transportation - Cities	3,744	3,800	3,241	▼13.43%	2025: MRSC estimated distribution of State Shared Revenue, available late July
101 000 000 336 00 87 00	Motor Fuel Tax and MVA Transpo	53,352	53,292	49,844	▼6.58%	2025: MRSC estimated distribution of State Shared Revenue, available late July
	TOTAL INTERGOVERNMENTAL	122,096	132,092	118,085	▼3.29%	
	OPERATING TRANSFERS					
101 000 000 397 00 20 00	From Capital Reserves (302)					
101 000 000 397 00 10 00	From General Fund (001)	460,000	440,023	440,000	▼4.35%	Transfer from Capital Fund to Street Fund or REET1 eligible or unrestricted Capital
101 000 000 397 00 30 00	From Capital Projects Fund (307)	75,000	75,000	100,000	▲33.33%	
	TOTAL OPERATING TRANSFERS	535,000	515,023	540,000	▲0.93%	
	TOTAL CITY STREET FUND	657,096	647,115	658,085	▲0.15%	

STREET FUND

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
	CITY STREET FUND					FTE: 2 of 5 total allocated Public Works are split 60% Parks and 40% Streets
	SALARIES & WAGES					Rob does Right of Way Permitting and Department of Ecology work for Ryan Osada
101 000 000 542 30 11 00	Salaries & Wages	263,082	251,911	215,151	▼18.22%	CPI-W=3.6% COLA 1 non-rep employee; 3.6% CBA est COLA employees---see salary model notes for remaining staff
101 000 000 542 30 11 11	Longevity	4,508	4,453	4,670	▲3.60%	
101 000 000 542 30 11 14	Education	2,760	2,753	2,760	▲0.00%	
101 000 000 542 30 11 16	ICMA 457 Plan	8,700	8,700	7,200	▼17.24%	Assumes full participation
101 000 000 542 30 11 17	Opt-Out of Medical	7,639	7,631	7,945	▲4.00%	
101 000 000 542 30 10 00	Salaries & Wages (Seasonal Workers)	13,800	8,000	13,800	▲0.00%	Seasonal Help
101 000 000 542 30 12 00	Overtime	6,000	7,000	7,000	▲16.67%	Special Events:Medina Days, Seafair, Parkboard, Snow plowing
	TOTAL SALARIES & WAGES	306,489	290,447	258,526	▼15.65%	
	PERSONNEL BENEFITS					
101 000 000 542 30 21 00	Personnel Benefits	95,438	92,401	82,170	▼13.90%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
101 000 000 542 30 22 00	Uniforms	2,500	3,000	3,000	▲20.00%	
	TOTAL PERSONNEL BENEFITS	97,938	95,401	85,170	▼13.04%	
	ROAD & STREET MAINTENANCE					
101 000 000 542 30 31 00	Operating & Maintenance Supplies	6,000	6,000	6,000	▲0.00%	Storm drain pipe, catch basin grates, marking paint, gravel, cement, bark, roadside plantings REET1 eligible
101 000 000 542 30 35 00	Small Tools/Minor Equipment	6,000	7,500	8,000	▲33.33%	power tools, mower parts, Pole Saw, Weedeater
101 000 000 542 30 41 00	Professional Services	54,000	54,000	60,000	▲11.11%	84th Median & 24th Roadside Maint, 24th traffic Signal (shared Clydehill # netted), WRIA \$2941 (7/27 notice) REET1 eligible
101 000 000 542 30 41 03	Prof Svcs- NPDES Grant	50,000	10,000	50,000	▲0.00%	NPDES Requirements Grant \$50k
101 000 000 542 30 41 10	Road & Street Maintenance	11,000	1,500	11,000	▲0.00%	Pavement patching, pavement markings, sidewalk maintenance, curb repairs REET1 eligible
101 000 000 542 30 45 00	Machine Rental	4,000	2,000	4,000	▲0.00%	ditch witch, compactor, compressor, manlift
101 000 000 542 30 47 00	Utility Services	1,000	1,000	1,000		Utility locates
101 000 000 542 30 48 00	Equipment Maintenance	7,000	2,500	7,000	▲0.00%	PW vehicle and power equip repairs
101 000 000 542 40 41 00	Storm Drain Maintenance	15,000	7,500	15,000	▲0.00%	Catch Basin Vactoring, Storm Line jetting, root cutting, camera
101 000 000 542 63 41 00	Street Light Utilities	22,000	20,000	24,000	▲9.09%	PSE street light Power, REET1 eligible
101 000 000 542 64 41 00	Traffic Control Devices	10,000	4,000	10,000	▲0.00%	Posts, reflective signs(Fed Req), barricades, cones
101 000 000 542 66 41 00	Snow & Ice Removal	2,000	-	2,000	▲0.00%	Sand, ice melt
101 000 000 542 67 41 00	Street Cleaning	25,000	25,000	78,000	▲212.00%	Street sweeping
101 000 000 542 70 40 00	Street Irrigation Utilities	23,000	8,000	23,000	▲0.00%	
	TOTAL ROAD & ST MAINTENANCE	236,000	149,000	299,000	▲26.69%	
	CAPITAL OUTLAY					
101 000 000 594 42 64 00	>\$5,000 Equipment, HW & SW	25,000	34,500	5,000	▼80.00%	Asset Essentials Licensing \$5k,
	TOTAL CITY STREET FUND	665,427	569,348	647,697	▼2.66%	

LEVY STABILIZATION FUND

		2024	2024	2025	Comments:
		Adopted	Year End	Preliminary	
ACCOUNT NUMBER	DESCRIPTION	Budget	Actual	Budget	
LEVY STABILIZATION FUND					
303 000 000 397 00 30 00	From General Fund	500,000	400,000	250,000	
TOTAL RESERVE FUND		1,500,000		1,750,000	

CONTINGENCY FUND

		2024	2024	2025	Comments:
		Adopted	Year End	Preliminary	
ACCOUNT NUMBER	DESCRIPTION	Budget	Actual	Budget	
CONTINGENCY FUND					
302 000 000 397 00 01 00	From General Fund	-	1,500,000		Contingency Fund used to show additonal saved funds
TOTAL RESERVE FUND		250,000	1,500,000	1,750,000	

DEVELOPMENT SERVICES REVENUE

Permitting Fees						
ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
DEVELOPMENT SERV. ENT. FUND,						
Transfer from Gen. Rev tab:						Revenue forecasts, from 2024 actuals YTD
401 000 000 322 10 00 00	Building Permits	\$ 800,000	\$ 790,000	\$ 720,000	▼10.00%	Currently known grant revenue for 2025 is \$17,500 for Middle Housing Building permits and other associated zoning Includes, Tree, ROW, Mechanical, CAP and G&D Permits
401 000 000 322 11 00 00	Building Permit - Technology Fee	\$ 8,000	\$ 10,000	\$ 10,000	▲25.00%	
401 000 000 334 03 10 00	DOE Grant. Shoreline Master Program	\$ 75,000	\$ -	\$ -	▼100.00%	
401 000 000 334 04 20 00	DOC Grant			\$ -		
401 000 000 345 81 00 00	Zoning	\$ 34,000	\$ 45,000	\$ 50,000	▲47.06%	
401 000 000 345 89 00 00	Additional Permit Fees	\$ 181,000	\$ 115,000	\$ 115,000	▼36.46%	
401 000 000 359 00 00 00	Misc. Fine, Penalties, Code	\$ 5,000	\$ 200	\$ 500	▼90.00%	
401 000 000 369 91 00 05	Other-CC Convenience Fees	18,500	20,000	20,000	▲8.11%	
401 000 000 395 10 00 00	Proceeds From Sales of Capital Assets					
	REVENUES	\$ 1,121,500	\$ 980,200	\$ 915,500	▼18.37%	
	TOTAL DEV. SERV. ENT. FUND	1,121,500	980,200	915,500	▼18.37%	
Advanced Deposits						
Revenue		2024 Budget		2025 Budget		
401 000 000 382 10 00 02	Refundable DS Adv Deposit	\$ 25,000.00	\$ 40,000.00	\$ 40,000.00	▲60.00%	Money taken in for this deposit goes here until used for Consulting Fees All Money that is paid to consulting via Advanced Deposit Goes to this Account
401 000 000 382 10 00 03	Advanced Deposits Used for Consulting Fees	\$ 135,000.00	\$ 75,000.00	\$ 75,000.00	▼44.44%	
	Total Advanced Deposit \$ Brought In:	\$ 160,000.00	\$ 115,000.00	\$ 115,000.00	▼28.13%	

DEVELOPMENT SERVICES FUND

Paid For By Permitting Fees						
ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
	DEVELOPMENT SERVICES DEPT					FTE's: 3.5
	SALARIES & WAGES					Jonathan Salary and Benefits will be allocated 50/50 to DS and General Fund (Planning)
401 000 000 558 60 11 00	Salaries & Wages	430,659	422,046	432,898	▲0.52%	Long Range Planning Has been pulled back to the General Fund to isolate development and permitting within this fund
401 000 000 558 60 12 00	Overtime	3,000	-	3,000	▲0.00%	CPI-W=3.6% COLA 3 non-rep employees; 3.6% CBA est COLA 1 employees-----see salary model notes for step increase info
401 000 000 558 60 11 11	Longevity					Staff now conduct after-hours CAP open houses. Staff has the option of overtime or comp time.
401 000 000 558 60 11 14	Education	3,000	2,400	1,200	▼60.00%	
401 000 000 558 60 11 16	ICMA 457 Plan	16,500	16,500	15,000	▼9.09%	Assumes full participation
401 000 000 558 60 11 17	Opt-Out of Medical	5,593	11,000	7,900	▲41.26%	
	TOTAL SALARIES & WAGES	458,751	451,946	459,998	▲0.27%	
	PERSONNEL BENEFITS					
401 000 000 558 60 21 00	Personnel Benefits	146,842	130,000	137,800	▼6.16%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
401 000 000 558 60 23 00	Tuition Reimbursement					
	TOTAL PERSONNEL BENEFITS	146,842	130,000	137,800	▼6.16%	
	SUPPLIES					
401 000 000 558 50 31 00	Operating Supplies	2,000	400	2,000	▲0.00%	Development site signs, business cards, etc.
401 000 000 558 50 32 00	Vehicle Expenses - Gas, Oil, Maint.	2,500	500	500	▼80.00%	New vehicle basic maintenance
	TOTAL SUPPLIES	4,500	900	2,500	▼44.44%	
	OTHER SERVICES & CHARGES					
401 000 000 558 50 03 00	Insurance (AWC)	56,794	57,217	50,000	▼11.96%	Liability rate increase per 7/28 WCIA notice. Property 25%; B&M 5-10%, Crime 5-10% & Auto 25% pending Oct BOD vote notice less 15.56% alloc to DS
401 000 000 558 50 04 00	City Attorney, Dev. Serv.	35,000	10,000	35,000	▲0.00%	Estimate based upon 2023 DS activity.
401 000 000 558 50 05 00	Technical Services, Software Services	26,719	25,000	25,000	▼6.43%	IT - TIG DS allocation of 15.56% of total from CS for Maint, monitoring, helpdesk, incident support.
401 000 000 558 60 41 00	Professional Services	84,000	65,000	94,000	▲11.90%	Building permit architectural and engineering review. Activity reduced from 2024 with staff assistance approx. 20%. Contract cost increase in 2025.
401 000 000 558 60 41 01	Planning Consultant	100,000	120,000	100,000	▲0.00%	Increased use of consultant for permit review and planning support. Long range planning removed from DS Fund. There will be some cost recovery through
401 000 000 558 60 41 02	Hearing Examiner	20,000	15,000	20,000	▲0.00%	Partial cost recovery is through fee.
401 000 000 558 50 41 06	Building Inspector Contract	6,000	3,000	6,000	▲0.00%	Building Official performs inspections. \$6,000 is contingency, vacations, medical leave, and similar.
401 000 000 558 60 42 00	Communications	3,000	3,800	3,800	▲26.67%	Estimate based upon prior years activities.
401 000 000 558 60 43 00	Travel & Training	5,000	6,000	6,000	▲20.00%	Staff training requirements.
401 000 000 558 60 49 00	Dues, Subscriptions, Memberships	2,500	4,100	3,000	▲20.00%	APA, AICP, WABO, ICC, WSPT, AWC Director. Est. cost increase included.
401 000 000 558 60 49 10	Miscellaneous	29,000	27,000	27,000	▼6.90%	Bank fees for permits paid by CC which are reimbursed with customer fees, postal expenses for code enforcement, etc. Based on 2024.
401 000 000 558 50 41 08	Sound Testing Consultant	12,600	5,000	-	▼100.00%	A process change will eliminate the need for sound testing mechanical appliances.
401 000 000 558 50 41 55	Shoreline Consultant	5,000	50,000	34,000	▲580.00%	Shorelines and critical areas specialist. New consultant in 2024 is causing cost increase. We will issue an RFP to compare costs and service.
	TOTAL OTHER SERVICES & CHARGES	385,613	391,117	403,800	▲4.72%	Non-budget item
	CAPITAL OUTLAY					
401 000 000 594 XX 64 00	Furniture & Equipment			450		Director office chair.
401 000 000 594 60 64 05	Vehicle	45,000	45,000	-		
401 000 000 594 60 64 00	DS- IT HW/SW >\$5K Capital Outlay	\$58,230	\$50,000	\$30,000	▼48.48%	Brightly (E-permitting, public portal); BlueBeam (License, Maintenance).
	TOTAL CAPITAL OUTLAY	103,230	95,000	30,450	▼70.50%	
	TOTAL DEVELOPMENT SERVICES	1,098,936	1,068,963	1,034,548	▼5.86%	
Paid For By Advanced Deposits						-
Expenses						
DESCRIPTION		2024 Adopted Budget	2024 Year End Actual	2025 Preliminary Budget		Notes:
401 000 000 558 50 41 07	Engineering Consultant	\$ 56,000.00	\$ 55,000.00	\$ 55,900.00	▼0.18%	Grading & drainage Svcs similar to 2024 + 8% cost increase. 82% of 2024 of service costs have been recovered through Adv. Dep.
401 000 000 558 50 41 50	Arborist	\$ 45,000.00	\$ 36,000.00	\$ 50,000.00	▲11.11%	Arborist. Hourly rate increase in 2025. Approx. 50% of the 2024 invoiced service costs, recovered through Adv. Deposit.
401 000 000 582 10 00 02	Refund of DS Adv Deposits	\$ 25,000.00	\$ 70,000.00	\$ 40,000.00	▲60.00%	Money returned to Payer upon completion of project
	Total Consulting Expenses:	\$ 126,000.00	\$ 161,000.00	\$ 145,900.00	▲15.79%	

CAPITAL FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Est.	2025 Preliminary Budget		Notes:
CAPITAL PROJECTS FUND REVENUE						
	TAXES					
307 000 000 318 34 00 00	Real Estate Excise Tax 1	562,500	750,000	675,000	▲20.00%	2024- YTD Annualized Through AUG24, with downturn to stay conservative
307 000 000 318 35 00 00	Real Estate Excise Tax 2	562,500	750,000	675,000	▲20.00%	
TOTAL TAXES		1,125,000	1,500,000	1,350,000	▲20.00%	
307 000 000 332 92 10 01	Coronavirus Local Fis. Rec. (ARPA)					KC Parks Levy, Nov 2019 went to ballot for renewal, passed, updated to reflect notice rec'd from KC of COM annual portion
307 000 000 334 03 80 00	State Transp Improv Board Grant - Sidewalks					
307 000 000 334 06 91 02	Property II Levy	50,000	64,000	50,000	▲0.00%	
307 000 000 334 06 91 05	TIB-LED Streetlight Conversion Grants					
TOTAL INTERGOVERNMENTAL		50,000	64,000	50,000	▲0.00%	
307 000 000 344 10 02 00	Roads Street CIP Improvements		140,656			
TOTAL TRANSPORTATION		-	-	-		
307 000 000 361 11 00 00	Investment Interest Earnings	125,000	258,228	135,000	▲8.00%	Assumes LGIP and Bond Investments Interest, allocated between General Fund (50%) & Capital (50%)
307 000 000 367 00 00 00	Capital Project Donations - Non-Gov		2,000			
307 000 000 382 20 00 00	Refundable Retainage Deposits		15,000			
OPERATING TRANSFERS - IN						
307 000 000 397 00 10 00	From General Fund to Capital					
307 000 000 397 00 04 00	From Custodial (relcass 2019 only)					
307 000 000 397 00 40 00	From Capital Reserve Fund to Capital	-	-	-		
TOTAL TRANSFERS		-	-	-		
TOTAL CAPITAL PROJECTS FUND		1,300,000	1,837,228	1,535,000	▲18.08%	

ACCOUNT NUMBER	DESCRIPTION	2024 Adopted Budget	2024 Year End Actual	2025 Preliminary Budget		Notes:
TREE FUND REVENUE						
	MISCELLANEOUS REVENUE					
103 000 000 345 89 00 00	Other -Tree Replacement	3075	1500	3,075	▲0.00%	Expecting only minimum fines
103 000 000 382 20 00 00	Refundable Retainage Deposits					
TOTAL MISCELLANEOUS REVENUE		3075	1500	3,075	▲0.00%	
TOTAL TREE FUND		3075	1500	3,075	▲0.00%	

2024 Capital Fund Preliminary Project List

Account Code	2024 Budget	2024 Actuals Est.	2025 Budget	2025 Budget Breakdown	2025 PROPOSED PROJECT LIST	START DATE	DURATION	GRANT FUNDS	TOTAL COST	CITY COST
CAPITAL STREETS:					STREETS:					
307 000 000 595 30 63 01	\$ 105,000.00	\$ 400,000.00	\$ 100,000.00	\$ 100,000.00	87th AVE NE Overlay Project					
CAPITAL SIDEWALK:					SIDEWALK:					
307 000 000 595 30 63 10	\$ 830,000.00	\$ 500,000.00	\$ 200,000.00	\$ 200,000.00	Evergreen Point Road, from NE 12th st to NE 16th St					
CAPITAL PARKS:					PARKS:					
307 000 000 594 76 63 20	\$ 60,000.00	\$ 75,000.00	\$ 50,000.00	\$ 50,000.00	Fairweather Nature Preserve Invasive Species Removal					
CAPITAL STORMWATER:					STORMWATER:					
307.000 000 595 30 63 02	\$ 350,000.00	\$ 350,000.00	\$ 250,000.00	\$ 250,000.00	87th AVE NE Stormwater Improvement Project					
CAPITAL BUILDING:					BUILDING:					
307 000 000 594 18 60 00	\$ 150,000.00	\$ 150,000.00	\$ 100,000.00	\$ 50,000.00	City Hall Interior Painting					
				\$ 50,000.00	Public Works Canopy Cover for Vehicles and Fuel Tank					
				\$ 50,000.00	City Hall Exterior Painting					
TRANSFERS:					OTHER:					
307 000 000 597 00 30 00	\$ 75,000.00	\$ 75,000.00	\$ 100,000.00	\$ 100,000.00	Transfer to Street Fund for Road Maintenance					
TOTALS	\$ 1,570,000.00	\$ 1,550,000.00	\$ 800,000.00	\$ 850,000.00					TOTALS	\$ - \$ - \$ -
TREE FUND:					OTHER:					
103 000 000 558 60 49 10	\$ 30,000.00	\$ 15,000.00	\$ 30,000.00	\$ 30,000.00	Tree Planting and Hazardous Tree Removal					